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AUDIT OFFICE, FE SUPPORT BASE

QUESTIONNAIRE FOR EVALUATION OF INTERNAL CONTROL (FINANCE)

STATION _____

<u>YES</u>	<u>NO</u>	<u>NOT APPLICABLE</u>
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CASH

1. Is responsibility for Finance Office funds vested in only one Finance employee?
2. Are arrangements for emergency access to funds provided ()
3. Are formal vouchers submitted in support of all disbursements?
4. Are cashier's funds audited by surprise counts by an internal auditor or other independent person?
5. Are cash transactions handled by a regular cashier whose function is segregated from bookkeeping function?
6. Are official funds counted monthly by two persons other than the custodian of funds?
7. Are all official bank accounts recorded on the books?
8. Are official bank accounts reconciled monthly?
9. Are reconciliations made by persons other than signatories and those having access to cash?
10. Are checks prenumbered?
11. Are checks countersigned?

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ADVANCES

1. Are the accounts aged periodically for review?
2. Are delinquent accounts notified and/or other follow-up measures taken?
3. Are working funds, operational and administrative, counted and checked periodically by the Finance Office?

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<u>YES</u>	<u>NO</u>	<u>NOT APPLICABLE</u>
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PAYROLLS

1. Is preparation of payroll distributed among a number of employees?
2. Are the duties of those preparing the payroll rotated?
3. Are clerical operations in preparation of payrolls double checked before payment?
4. Are all changes in rates, additions and dismissals authorized?

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GENERAL

1. Does every transaction pass through the hands of at least two employees?
2. Are applicable [REDACTED] available for use in Finance?
3. Are cash, bookkeeping, and purchasing functions effectively separated?
4. Are employee duties rotated?
5. Are the subsidiary books of account balanced at least monthly?
6. Is each voucher reviewed and/or approved by the certifying officer?
7. Is each transaction vouchered separately?

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QUESTIONNAIRE FOR EVALUATION OF INTERNAL CONTROL (PROPERTY)

STATION _____

YES NO NOT
APPLICABLE

1. Is all procurement (P.O.) based upon properly submitted requisitions?
2. Is the receiving function effectively separated from the procurement function?
3. Is the stock records function effectively separated from both procurement and receiving functions?
4. Are stock record cards, voucher files and registers, M/R accounts, etc., established and maintained according to _____ and other pertinent regulations?
5. Are acceptable yearly physical inventories being taken under the supervision of Accountable Officer and posted to stock records on the basis of approved I & ARs and/or Reports of Survey?
 - a. Are inventories taken independent of warehouse and stock records personnel, or at least under the supervision of disinterested personnel?
 - b. Do inventory sheets evidence adequate count procedures?
6. Are consolidated M/Rs made currently and checked by responsible officers to their own inventories/records? (Use form for this?)
7. Are adequate safeguards employed in warehouses during and after business hours?
8. Is stock in warehouses arranged so as to facilitate inventories and general record keeping?

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